

**United States District Court  
SOUTHERN DISTRICT OF IOWA**

**DEFAULT JUDGMENT IN A CIVIL CASE**

USA,  
Plaintiff  
vs.

**CASE NUMBER: 4:06-cv-119**

EZRA M. MILLER and  
NORMA K. MILLER,  
Individually and as trustees of the  
RIVER BOYS TRUST,  
Defendants

**Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.

**Decision by Court.** This action came to consideration before the Court. The issues have been considered and a decision has been rendered.

IT IS ORDERED AND ADJUDGED:

Judgment is entered against defendants Ezra M. and Norma K. Miller, and in favor of plaintiff the United States for 1993 and 1994 federal income tax and related interest and additions in the amount of \$404,296.86, plus additional interest and statutory additions accruing from September 30, 2006, until paid, at the underpayment rate established under 26 U.S.C. §6621.

Judgment is entered against defendant Ezra M. Miller, and in favor of plaintiff the United States for 1999 and 2000 federal income tax and related interest and additions in the amount of \$11,614.34, plus additional interest and statutory additions accruing from September 30, 2006, until paid, at the underpayment rate established under 26 U.S.C. § 6621.

To satisfy the debts set forth above, the United States may foreclose its tax liens against the real property located at 1278 Poplar Boulevard, Kalona, Iowa, legally described as follows: (A) "Lot 1: 19.00 Acres, in Auditor's Sub-Division of the SW 1/4 of the SE 1/4 of Section No. 17, Township 77 North, Range 7 West of the 5<sup>th</sup> P.M. as appears of record on Plat Book 4, Page 58, in the office of the County Recorder in Washington County, Iowa." (B) "Lot 2: Also: 1 acre in the southeast corner of the NW 1/4 of the SE 1/4 of Section 17, Township 77 North, Range 7 West of the 5<sup>th</sup> P.M. bounded by commencing at the southeast corner of said NW 1/4 of the SE 1/4 and running thence North to a point in the center of the Highway running Richmond to Iowa City, thence in a southwesterly direction along the center of said highway to the quarter-section line, thence East along the quarter-section line to the place of beginning; in Washington County, Iowa."

It is further adjudged that any interest the River Boys Trust may claim in the property described in ¶ 3 is solely as a nominee or alter ego of Ezra M. and Norma K. Miller, and such claim does not bar foreclosure of the United States' tax liens.

The United States shall recover its costs of this action.

October 19,2006

MARJORIE E. KRAHN  
Clerk

/s/ G.Kampling  
Deputy Clerk